



**STEVE WESTLY**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mariposa  
Mariposa, California**

**Date: December 17, 2003  
Filing Ref: MAP04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the 2003-04 fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the 2001-02 fiscal year and as estimated costs for the 2003-04 fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST  
TRANSFER MECHANISMS**

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|------------------------------|--------------------------------------|
| 1. Employee Fringe Benefits  | 5. Heavy Equipment Replacement (ISF) |
| 2. Facilities Maintenance    | 6. Fire Replacement (ISF)            |
| 3. Vehicle Maintenance (ISF) | 7. Risk Management (ISF)             |
| 4. Vehicle Replacement (ISF) |                                      |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

**C. FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the

cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

**E. NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

**F. SPECIAL REMARKS:** None.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF MARIPOSA**BY Ken Hawkins

Name


Mariposa County Auditor-Controller

Title

December 22, 2003

Date

**STEVE WESTLY  
CALIFORNIA STATE CONTROLLER**BY 

 Michael J. Havey, Chief  
Bureau of Payments  
Division of Accounting and Reporting

12/22/03

Date

Negotiated by Michael Ramirez  
Telephone (916) 322-0798

cc: State and Federal Agencies

Attachment

Summary page 1  
Schedule A.001  
FY 2003-04

Central Svc Departments	101-411 BOARD	105-415 ASSMT AP	109-423 ASS'R/RC	113-431 CO COUN	121-453 ELECT'NS	304-583 P/W ADM	150-508 ENG/SUR
EQUIPMENT USAGE	\$5,644		\$11,608	\$495	\$8,496	\$11,347	\$1,391
BUILD USE ALLOW	24,634		2,024	2,039		6,356	
102-412 ADMIN	1,165		1,977	440	372	1,547	
103-413 AUDITS	334		564	137	127	448	
107-421 AUDITOR	4,652	32	7,127	1,523	1,444	5,617	60
108-422 TR/TX CL	43	1	32	11	25	32	5
128-473 FAC MT	43,994		34,070	3,634		17,877	
151-506 DP			51,293			284	
115-441 PERS'L	2,368		4,059	677	338	3,044	
Total Allocated	\$82,834	\$33	\$112,754	\$8,956	\$10,802	\$46,552	\$1,456
Roll Forward	19,161	19	22,944	(5,762)	8,527	10,615	(8,886)
Proposed costs	\$101,995	\$52	\$135,698	\$3,194	\$19,329	\$57,167	\$(7,430)

DMG/NGCS II  
11/20/2003

COUNTY OF MARIPOSA, CALIFORNIA  
OMB ACTUAL A-87 COST PLAN  
Allocated Costs by Department

Summary page 2  
Schedule A.002  
FY 2003-04  
(continued)

Central Svc Departments	201-511 SUP CT	211-516 LAW LIB	202-465 SRVP GRT	202-512 JUST CT	203-513 COPS	204-465 ADVOCACY	205-514 GND JURY
EQUIPMENT USAGE		\$3,071			\$158	\$1,155	\$358
BUILD USE ALLOW	8,761	594					
102-412 ADMIN	2,480	22	166		376		9
103-413 AUDITS	741	9	50		145		3
107-421 AUDITOR	15,932	180	729		720		115
108-422 TR/TX CL	148	7	10		3	2	7
128-473 FAC MT	70,849						
151-506 DP	27,070						
115-441 PERS'L	4,398		270				
Total Allocated	\$130,379	\$3,883	\$1,225		\$1,402	\$1,157	\$492
Roll Forward	(11,638)	3,073					(615)
Proposed costs	\$118,741	\$6,956	\$1,225		\$1,402	\$1,157	\$(123)
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Schedule A.003  
FY 2003-04  
(continued)

Central Svc Departments	206-461 INDIGENT	120-452 CLERK	212-517 DA/P ADM	207-515 DAFS	208-462 SUND/PEL	210-467 DOM/VIOL	213-466 DRUG ENF
EQUIPMENT USAGE			\$1,228			\$260	
BUILD USE ALLOW							
102-412 ADMIN	581	191	1,237	1,710	1,544		152
103-413 AUDITS	223	56	377	501	560		42
107-421 AUDITOR	1,653	775	5,053	32,774	4,187	20	512
108-422 TR/TX CL	27	9	68	73	45	2	
128-473 FAC MT		32,636	13,425				
151-506 DP		16,111	2,106	1,196			
115-441 PERS'L		338	2,030	3,248	677		338
Total Allocated	\$2,484	\$50,116	\$25,524	\$39,502	\$7,013	\$282	\$1,044
Roll Forward	456	18,043	(27,255)	(890)			
Proposed costs	\$2,940	\$68,159	\$(1,731)	\$38,612	\$7,013	\$282	\$1,044

Central Svc Departments	215-518 DA V WIT	216-521 SHER/COR	219-523 BOATING	217-522 CONSTBLE	224-533 PROB OFF	223-532 PROB JUV	220-531 CO JAIL
EQUIPMENT USAGE	\$769	\$28,767	\$9,984		\$2,033	\$2,700	\$325
BUILD USE ALLOW		14,494					68,035
102-412 ADMIN	279	10,930	704		1,713	794	3,745
103-413 AUDITS	78	3,361	222		479	306	1,179
107-421 AUDITOR	1,220	36,582	2,425		6,686	2,613	14,019
108-422 TR/TX CL	15	207	21		45	52	154
128-473 FAC MT		51,947	10,482		3,644	5,101	33,734
151-506 DP		105,660	114		12,524	455	3,758
115-441 PERS'L	609	17,420	1,014		3,721		5,412
Total Allocated	\$2,970	\$269,368	\$24,966		\$30,845	\$12,021	\$130,361
Roll Forward	(1,434)	99,400	(1,183)	(764)	924	2,244	(2,426)
Proposed costs	\$1,536	\$368,768	\$23,783	\$(764)	\$31,769	\$14,265	\$127,935

COUNTY OF MARIPOSA, CALIFORNIA  
OMB ACTUAL A-87 COST PLAN  
Allocated Costs by Department

Central Svc Departments	228-542 FIRE	244-573 AIR POLL	SEALER WTS&MEAS	249-575 PLANNING	245-574 LAFCO	248-576 F & G	235-561 AG COMM
EQUIPMENT USAGE	\$18,726	\$211		\$4,814			\$733
BUILD USE ALLOW				17,323			
102-412 ADMIN	1,809			2,071			439
103-413 AUDITS	663			666			152
107-421 AUDITOR	7,332			8,002	6		1,769
108-422 TR/TX CL	159	2		99			35
128-473 FAC MT	101,154			26,578			
151-506 DP				7,885			
115-441 PERS'L	677			2,706			338
Total Allocated	\$130,520	\$213		\$70,144	\$6		\$3,466
Roll Forward	(52,842)	(1,818)	(518)	13,698	(10)		(887)
Proposed costs	\$77,678	\$(1,605)	\$(518)	\$83,842	\$(4)		\$2,579



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Schedule A.006  
FY 2003-04  
(continued)

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Schedule A.007  
FY 2003-04  
(continued)

Central Svc Departments	402-622 MH/ALCH	404-651 SOL WST	501-661 SOC SVCS	502-662 CONSVTR	503-663 FAMILY R	504-664 DRUG COU	507-672 HUMAN SR
EQUIPMENT USAGE	\$2,040	\$12,100		\$95			
BUILD USE ALLOW							
102-412 ADMIN	4,529	1,968	12,821		85	559	181
103-413 AUDITS	1,709	740	4,129		32	215	4
107-421 AUDITOR	9,900	3,994	52,299	26	163	1,072	1,796
108-422 TR/TX CL	32	42	841	2	1	2	
128-473 PAC MT	20,486		57,438				
151-506 DP			28				
115-441 PERS'L	677	338	16,575				1,353
Total Allocated	\$39,373	\$19,182	\$144,131	\$123	\$281	\$1,848	\$3,334
Roll Forward	3,072	9,348	7,653	(324)			
Proposed costs	\$42,445	\$28,530	\$151,784	\$(201)	\$281	\$1,848	\$3,334

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COUNTY OF MARIPOSA, CALIFORNIA  
OMB ACTUAL A-87 COST PLAN  
Allocated Costs by Department

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Schedule A.008  
FY 2003-04  
(continued)

Central Svc Departments	510-701 VET SERV	511-911 HSNG DEV	512-921 HOUS AUT	516-902 CDBG	514-941 COMM ACT	606-731 LIBRARY	608-752 LITERACY
EQUIPMENT USAGE	\$126		\$142		\$1,911	\$21,770	
BUILD USE ALLOW							
102-412 ADMIN	89	146				955	43
103-413 AUDITS	32	56				302	
107-421 AUDITOR	463	278				4,388	302
108-422 TR/TX CL	13	4				83	
128-473 FAC MT						49,083	
151-506 DP							
115-441 PERS'L	34					1,353	338
Total Allocated	\$757	\$484	\$142		\$1,911	\$77,934	\$683
Roll Forward	(105)					15,126	
Proposed costs	\$652	\$484	\$142		\$1,911	\$93,060	\$683
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Schedule A.009  
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(continued)

Central Svc	608-742	519-716	517-714	518-715	520-717	306-601	307-602
Departments	FRM ADV	SR SVCS	SEN NUTR	SR NUTR	SEN NUTR	TRANSIT	L TR COM
EQUIPMENT USAGE						\$24,556	
BUILD USE ALLOW							
102-412 ADMIN	307	189	152	176	161	481	
103-413 AUDITS	85	56	58	32	62	156	
107-421 AUDITOR	1,629	580	291	822	308	1,706	
108-422 TR/TX CL	29	54		87		18	
128-473 FAC MT							
151-506 DP							
115-441 PERS'L	677	338		744		609	
Total Allocated	\$2,727	\$1,217	\$501	\$1,861	\$531	\$27,526	
Roll Forward	(1,056)	(218)		(1,884)		24,835	(38)
Proposed costs	\$1,671	\$999	\$501	\$(23)	\$531	\$52,361	\$(38)

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Schedule A.010  
FY 2003-04  
(continued)

Central Svc Departments	251-577 TR PLAN	901-851 WATER	332-512 H. AUTH	335-514 C. SERV	701-761 PKS & RC	236-562 BUILD	158-509 DIST FAC
EQUIPMENT USAGE	\$2,487					\$1,445	
BUILD USE ALLOW						4,676	
102-412 ADMIN	240	14	1,655	931	658	1,036	
103-413 AUDITS	75	5	603	317	210	317	
107-421 AUDITOR	925	37	12,033	2,493	2,809	3,086	
108-422 TR/TX CL	11		354	105	48	31	
128-473 FAC MT					78,688	7,119	24,993
151-506 DP						2,903	
115-441 PERS'L	338		677	846	880	1,691	
Total Allocated	\$4,076	\$56	\$15,322	\$4,692	\$83,293	\$22,304	\$24,993
Roll Forward	2,462	17	98	(5,172)	(10,268)	7,536	(2,708)
Proposed costs	\$6,538	\$73	\$15,420	\$(480)	\$73,025	\$29,840	\$22,285

COUNTY OF MARIPOSA, CALIFORNIA  
OMB ACTUAL A-87 COST PLAN  
Allocated Costs by Department

Central Svc Departments	305-584 FLT MT	143-491 VIS BUR	ALL OTHER	Subtotal	Direct Billed	Unallocated	Total
EQUIPMENT USAGE	\$8,182	\$561		\$239,701			\$239,701
BUILD USE ALLOW				159,472			159,472
102-412 ADMIN	2,870	1,426		83,730		153,078	236,808
103-413 AUDITS	972	520		27,361			27,361
107-421 AUDITOR	7,263	4,255	29,261	356,399		164,586	520,985
108-422 TR/TX CL	367	50	1,986	6,052		227,221	233,273
128-473 FAC MT	15,373		55,650	835,429	272,482		1,107,911
151-506 DP			31,766	263,153		129,502	392,655
115-441 PERS'L	2,706	676		100,060			100,060
Total Allocated	\$37,733	\$7,488	\$118,663	\$2,071,357	\$272,482	\$674,387	\$3,018,226
Roll Forward	(910)	424	(5,165)	148,893			148,893
Proposed costs	\$36,823	\$7,912	\$113,498	\$2,220,250	\$272,482	\$674,387	\$3,167,119
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